

# California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

**Important:** Attach this schedule directly behind Long Form 540NR, Side 2.

Name(s) as shown on return

Social security number

**Part I Residency Information.** You must complete all lines that apply to you and your spouse.**During 2004:**

Yourself

Spouse

- 1 **a** I was domiciled in (enter state) .....
- b** I was in the military and stationed in (enter state or country) .....
- 2 I became a California resident (enter the state of prior residence and date of move) .....
- 3 I became a nonresident (enter new state of residence and date of move) .....
- 4 I was a nonresident of California the entire year (enter state or country of residence) .....
- 5 The number of days I spent in California (for **any** purpose) is: .....
- 6 I owned a home/property in California (enter "Yes" or "No") .....

**Before 2004:**

- 7 I was a California resident for the period of (enter dates) .....
- 8 I entered California on (enter date) .....
- 9 I left California on (enter date) .....

**Part II Income Adjustment Schedule****Section A — Income**

	<b>A</b> Federal Amounts (taxable amounts from your federal return)	<b>B</b> Subtractions See instructions (difference between CA & federal law)	<b>C</b> Additions See instructions (difference between CA & federal law)	<b>D</b> Total Amounts Using CA Law As If You Were a CA Resident (subtract col. B from col. A; add col. C to the result)	<b>E</b> CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C <b>7</b>					
8 Taxable interest income <b>8</b>					
9 (a) Ordinary dividends. See instructions. (b) <b>9(a)</b>					
10 Taxable refunds, credits, or offsets of state and local income taxes. Enter the same amount in column A and column B <b>10</b>					
11 Alimony received. See instructions <b>11</b>					
12 Business income or (loss) <b>12</b>					
13 Capital gain or (loss). See instructions. <b>13</b>					
14 Other gains or (losses) <b>14</b>					
15 Total IRA distributions. See instructions. (a) <b>15(b)</b>					
16 Total pensions and annuities. See instructions. (a) <b>16(b)</b>					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. <b>17</b>					
18 Farm income or (loss) <b>18</b>					
19 Unemployment compensation <b>19</b>					
20 Social security benefits. (a) <b>20(b)</b>					
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V <b>21</b> e NOL from FTB 3805D, FTB 3805Z, FTB 3806, FTB 3807, or FTB 3809 f Other (describe) _____					
22 <b>a Total:</b> Combine line 7 through line 21 in each column. Continue to Side 2 <b>22a</b>					

# Income Adjustment Schedule

## Section B — Adjustments to Income

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions (difference between CA & federal law)	Additions See instructions (difference between CA & federal law)	Total Amounts Using CA Law As If You Were a CA Resident (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
<b>22</b> b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . <b>22b</b>					
<b>23</b> Educator expense . . . . . <b>23</b>					
<b>24</b> Certain business expenses of reservists, performing artists, and fee-basis government officials . . . . . <b>24</b>					
<b>25</b> IRA deduction . . . . . <b>25</b>					
<b>26</b> Student loan interest deduction . . . . . <b>26</b>					
<b>27</b> Tuition and fees deduction . . . . . <b>27</b>					
<b>28</b> Health savings account deduction . . . . . <b>28</b>					
<b>29</b> Moving expenses . . . . . <b>29</b>					
<b>30</b> One-half of self-employment tax . . . . . <b>30</b>					
<b>31</b> Self-employed health insurance deduction <b>31</b>					
<b>32</b> Self-employed SEP, SIMPLE, and qualified plans . . . . . <b>32</b>					
<b>33</b> Penalty on early withdrawal of savings . . <b>33</b>					
<b>34</b> a Alimony paid. b Enter recipient's: SSN _____ - _____ Last name _____ <b>34a</b>					
<b>35</b> Add line 23 through line 34a in each column, A through E . . . . . <b>35</b>					
<b>36</b> Total. Subtract line 35 from line 22b in each column, A through E. See instructions. <b>36</b>					

## Part III Adjustments to Federal Itemized Deductions

<b>37</b> Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) . . . . . <b>37</b>	
<b>38</b> Enter total of federal Schedule A (Form 1040), line 5 (state and local income tax and State Disability Insurance), or General Sales Tax and line 8 (foreign taxes only). See instructions . . . . . <b>38</b>	
<b>39</b> Subtract line 38 from line 37 . . . . . <b>39</b>	
<b>40</b> Other adjustments including California lottery losses. See instructions. Specify . . . . . <b>40</b>	
<b>41</b> Combine line 39 and line 40 . . . . . <b>41</b>	
<b>42</b> Is your federal AGI (Long Form 540NR, line 13) more than the amount shown below for your filing status? Single or married filing separately . . . . . \$139,921 Head of household . . . . . \$209,885 Married filing jointly or qualifying widow(er) . . . . . \$279,846 No. Transfer the amount on line 41 to line 42. Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 42 . . . . . <b>42</b>	
<b>43</b> Enter the larger of the amount on line 42 or your standard deduction listed below Single or married filing separately . . . . . \$3,165 Married filing jointly, head of household, or qualifying widow(er) . . . . . \$6,330 . . . . . <b>43</b>	

## Part IV California Taxable Income

<b>44</b> California AGI. Enter your California AGI from line 36, column E . . . . . <b>44</b>	
<b>45</b> Enter your deductions from line 43 . . . . . <b>45</b>	
<b>46</b> Deduction percentage. Divide line 36, column E by line 36, column D. Carry the decimal to four places. If the result is greater than 1.0000, enter 1.0000. If less than zero, enter -0- . . . . . <b>46</b>	
<b>47</b> California Itemized/Standard Deductions. Multiply line 45 by the percentage on line 46 . . . . . <b>47</b>	
<b>48</b> California Taxable Income. Subtract line 47 from line 44. Transfer this amount to Long Form 540NR, line 22. If less than zero, enter -0- . . . . . <b>48</b>	